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UNITED STATES GENERAL ACCOUNTING OFFICE  
REGIONAL OFFICE  
ROOM 403 U S CUSTOMHOUSE 610 SOUTH CANAL STREET  
CHICAGO, ILLINOIS 60607

FEB 19 1971

Colonel Robert P. Knight  
State Director  
Minnesota State Headquarters  
Selective Service System  
1503 U S Post Office and Customhouse  
180 E. Kellogg Boulevard  
St. Paul, Minnesota 55101

Dear Colonel Knight

We have made a review for the settlement of accounts of the certifying officers of the Minnesota State Headquarters, Selective Service System, for the period through September 30, 1970. The review, completed in December 1970, was made pursuant to the Budget and Accounting Act, 1921 (31 U.S.C. 53), and the Accounting and Auditing Act of 1950 (31 U.S.C. 67)

Our review, directed primarily toward the settlement of the certifying officers' accounts, consisted of an examination of the administrative procedures and internal controls relating to the receipt and disbursement of funds and included such tests of financial transactions as we considered appropriate. Program operations were not included in this review. In establishing the scope of our review, we considered the most recent internal audit of the National Headquarters Field Auditors for the period (May 1966 to May 1968)

Our review did not disclose any significant weaknesses in administrative procedures and controls. However, certain matters indicating a need for improvement in administrative operations were noted during our review and were discussed with members of your staff. Although corrective action was initiated or considered with respect to these matters they are summarized below for your information.

--indebtedness of \$208 for erroneous within grade increase noted by Internal Auditors in 1968 has not been settled.

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--speedometer readings not furnished for various traveled distances that cannot be established by Rand McNally travel guide, and mileage between itinerary points not shown on travel vouchers.

--no reduction of sick leave accruals made for periods of 80 hours leave without pay (LWOP).

--copy of summons and certification of time served for jury duty not on file

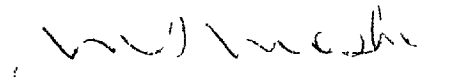
In accordance with 8 GAO 3, the records of financial transactions through September 30, 1970, may be transmitted to the Federal Records Center for storage in accordance with your records management program.

Copies of this report are being furnished to the Director, Selective Service System.

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We wish to acknowledge the courtesy and cooperation extended to our representatives during the review, and would appreciate being advised of the final action taken on these matters

Sincerely yours,

  
for M. R. Wolfson  
Regional Manager